

## TAX COMMISSION. PROPERTY TAX DIVISION.

[816]

### PUBLIC UTILITIES ASSESSMENT RECORDS, 1896-

**DESCRIPTION:** These books contain property schedules and recapitulations showing the assessed valuation of public utility company property in each county or taxing district as determined by the Board of Equalization and later by the successor agency, the Tax Commission. Utility companies assessed here are those which operate across county lines. Utilities include transportation companies such as railroads, [rail] cars, automotive passenger companies, automotive freight companies, and airlines; power companies; oil and gas companies; water and other pipe line companies; telephone and telegraph companies; etc.

In 1896, the legislature enacted a law stating that "The State Board of Equalization must prepare each year a book, to be called 'Record of assessment of railroad and other companies,' in which must be entered each assessment made by the board, either in writing or both writing and printing." (Laws of Utah, 1896, ch. 129, sec. 60) Initially the Board was required to meet and assess railroads, car, street railway, railway depot, telephone and telegraph companies. As technology improved other companies were added to the utilities subject to assessment. These valuations form the basis for later apportionment of taxes to the counties or taxing districts in which the company does business.

For each corporation, the books give property schedules, with one of each schedule for each county or taxing district (many specified by code) in which the business operates. The schedules summarize property owned in the form of real estate, buildings and improvements, equipment and supplies, etc. Mileage is specified of tracks, cables, canals, pipelines, or routes travelled. Values of the property and mileage are specified as well. Franchises were assessed until 1931 when intangible property was exempted from ad valorem assessment. A recapitulation page summarizes total valuations for each schedule and the grand total for the

company. If the assessment was contested and changes made, these amendments also may be noted. The forms were certified by the Secretary and/or President/Chairman of the Board of Equalization/Tax Commission, from 1898 to 1937, inclusive.

**ARRANGEMENT:** The record books are arranged chronologically, thereunder alphabetically by category as identified on the cover. For example, water companies may be found under the categories entitled "water", under "other" or under "misc." depending on what type of companies were bound together that year. By 1915, companies are arranged alphabetically within their category or sub-category; for example, "Garfield Water Company" would appear alphabetically within the sub-category "water companies" within the category/volume "Other Companies." An exception to the chronological, thereunder alphabetical by title arrangement appears in the film of 1902 where Other Companies appears before Railroad Companies.

**RESEARCH NOTE:** The contents of a particular volume are determined in part by the size of the volume. Initially all returns were bound together with the phrase "Other Companies" or "Etc." referring to any non- railroad company. As the quantity of returns increased, the volumes were split into two volumes#one for railroads, the other for "other companies." By the 1930s, different companies were split into their own labelled volumes. In 1938, some of the smaller categories of utilities were gathered together in a volume labelled "Miscellaneous Public Utility Co.'s." Not until 1982 was the miscellaneous title dropped. Eventually, even some of the larger individual companies, such as Utah Power & Light, had their own volumes.

If a category of company is not listed in the title, it may still exist within a volume labelled "Etc.," "Other," or "Miscellaneous." For example, water companies exist through most of the series, even where not readily apparent in the volume titles, and airline companies are present long before they appear in a title in 1982. Within a miscellaneous volume, similar categories of companies are grouped together and the categories usually appear in alphabetic order. For example, all airline companies come before all water pipe line companies. Within the category, the individual companies are alphabetic; thus United Airlines comes before Western Airlines.

**RELATED RECORDS:** MINUTES of the Board of Equalization, series 2429 and of the Tax Commission, series 2170 record disputes of assessments which account for some of the changes made here. PUBLIC UTILITY AND NATURAL RESOURCES RECAPITULATIONS, series 14252, which record total valuations also include a guide to the codes used to specify tax districts. PUBLIC UTILITY RETURNS, series 4119, are the property holdings and valuations provided by the companies which account for much of the information noted here. The Tax Commission also gathered information from other reports submitted by the companies and by the counties.

**PROCESSING NOTE:** This is an on-going series. It initially was processed only through 1984 because of a 10-year retention before transfer to the Archives. The series was classified and scheduled in 1991. It was archivally processed by A.C. Cone in September 1994. The processed portion of the series was microfilmed in 1995 with the volumes before 1900 retained in paper format as well at the request of the agency for their "intrinsic, historical, evidentiary, and representative value."

## CONTAINER LIST

<b>Reel</b>	<b>Box</b>	<b>Folder</b>	<b>Description</b>
1	1	1	1896, Railroad and Other Companies
1	1	2	1897, Railroad and Other Companies
2	2	2	1898, Railroad and Other Companies
2	3	2	1899, Railroad and Other Companies, Railway#Telegraph
3	3	2	1899, Telegraph#Transit

<b>Reel</b>	<b>Description</b>
4	1900, Railroad and Other Companies; 1901, Railroad and Other Companies; 1902, Railroad Companies; Companies; 1903, Other Companies; 1904, Railroad and Other Companies; 1905, Railroad and Other Companies; 1906, Railroad and Other Companies
5	1907, Other Companies; 1908, Railroad and Other Companies; 1909, Railroad and Other Companies; 1910, Railroads Etc.
6	1911, Other Companies; etc.; 1912, Other Companies; 1913, Other Companies; 1914, Other Companies
7	1915, Other Companies; 1916, Other Companies; 1917, Other Companies
8	1918, Other Companies; 1919, Other Companies; 1920, Other Companies
9	1921, Other Companies; 1922, Other Companies; 1923, Other Companies
10	1924, Other Companies; 1925, Other Companies; 1926, Other Companies
11	1927, Other Companies; 1928, Other Companies
12	1929, Other Companies; 1930, Other Companies
13	1931, Other Companies
14	1932, Other Companies; 1933, Other Companies
15	1934, Other Companies
16	1935, Automobile, Passenger, Freight and Car

<b>Reel</b>	<b>Description</b>
	Companies; Power, Telegraph, Telephone and Water Companies; and Terminal Companies; 1936, Automobile, Passenger, Freight, Car and Express Companies
17	1936, Power, Telegraph, Telephone and Water Companies; and Terminal Companies; 1937, Automobile, Passenger, Freight, Car and Express Companies; Power, Telegraph, Telephone and Water Companies
18	1937, Terminal Companies; 1938, Miscellaneous Public Utility Co's.; and Gas Co's.; and Terminal Co's.
19	1938, Telegraph Co's.; 1939, Miscellaneous Public Utility Co's.; and Gas Co's.; and Terminal Co's.
20	1939, Telegraph Co's.; 1940, Miscellaneous Public Utility Co's.; and Gas Co's.
21	1940, Terminal Co's.; and Telegraph Co's.
22	1941, Miscellaneous Public Utility Co's.; and Gas Co's.
23	1941, Terminal Co's.; and Telegraph Co's.; 1942, Miscellaneous Public Utility Co's.; and Gas Co's.
24	1942, Terminal Co's.; and Telegraph Co's.; 1943, Miscellaneous Public Utility Co's.; and Gas Co's.
25	1943, Terminal Co's.; and Telegraph Co's.; 1944, Miscellaneous Public Utility Co's.; and Gas Co's.
26	1944, Terminal Co's.; and Telegraph Co's.; 1945, Miscellaneous Public Utility Co's.; and Gas Co's.
27	1945, Terminal Co's.; and Telegraph Co's.; 1946, Miscellaneous Public Utility Co's.; and Gas Co's.
28	1946, Terminal Co's.; and Telegraph Co's.; 1947, Miscellaneous Public Utility Co's.; and Gas Co's.
29	1947, Terminal Co's.; and Telegraph Co's.; 1948, Miscellaneous Public Utility Co's.; and Gas Co's.
30	1948, Terminal Co's.; and Telegraph Co's.; 1949, Miscellaneous Public Utility Co's.; and Gas Co's.
31	1949, Terminal Co's.; and Telegraph Co's.; 1950, Miscellaneous Public Utility Co's.; and Gas Co's.
32	1950, Terminal Co's.; and Telegraph Co's.; 1951, Miscellaneous Public Utility Co's.; and Gas Co's.
33	1951, Terminal Co's.; and Telegraph Co's.; 1952, Miscellaneous Public Utility Co's.; and Gas Co's.
34	1952, Terminal Co's.; and Telegraph Co's.; 1953, Miscellaneous Public Utility Co's.; and Gas Co's.
35	1953, Terminal Co's.; and Telegraph Co's.; 1954, Miscellaneous Public Utility Co's.; and Gas Co's.
36	1954, Terminal Co's.; and Telegraph Co's.; 1955, Miscellaneous Public Utility Co's.; and Gas Co's.
37	1955, Terminal Co's.; and Telegraph Co's.; 1956,

<b>Reel</b>	<b>Description</b>
38	Miscellaneous Public Utility Co's.; and Gas Co's. 1956, Terminal Co's.; and Telegraph Co's.; 1957, Miscellaneous Public Utility Co's.
39	1957, Gas Co's.; and Terminal Co's.; and Telegraph Co's.
40	1958, Miscellaneous Public Utility Co's.; and Gas Co's.; and Terminal Co's.; and Telegraph Co's.
41	1959, Miscellaneous Public Utility Co's.; and Gas Co's.; and Terminal Co's.
42	1959, Telegraph Co's.; 1960, Miscellaneous Public Utility Co's.; and Gas Co's.
43	1960, Terminal Co's.; and Telegraph Co's.; 1961, Miscellaneous Public Utility Co's.
44	1961, Gas Co's.; and Terminal Co's.; and Telegraph Co's.
45	1962, Miscellaneous Public Utility Co's.; and Gas Co's.; and Terminal Co's.
46	1962, Telegraph Co's.; 1963, Miscellaneous Public Utility Co's.; and Gas Co's.
47	1963, Terminal Co's.; and Telegraph Co's.; 1964, Miscellaneous Public Utility Co's.
48	1964, Gas Co's.; and Terminal Co's.
49	1964, Telegraph Co's.; 1965, Miscellaneous Public Utility Co's.; and Gas Co's.
50	1965, Terminal Co's.; and Telegraph Co's.; 1966, Miscellaneous Public Utility Co's.
51	1966, Gas Co's.; and Terminal Co's.
52	1966, Telegraph Co's.; 1967, Miscellaneous Public Utility Co's.; and Gas Co's.
53	1967, Terminal Co's.; and Telegraph Co's.; 1968, Miscellaneous Public Utility Co's.
54	1968, Gas Co's.; and Terminal Co's.
55	1968, Telegraph Co's.; 1969, Miscellaneous Public Utility Co's.
56	1969, Gas Co's.; and Terminal Co's.
57	1969, Telegraph Co's.; 1970, Miscellaneous Public Utility Co's.
58	1970, Gas Co's.; and Terminal Co's.; and Telegraph Co's.
59	1971, Miscellaneous Public Utility Co's.; and Gas Co's.
60	1971, Terminal Co's.; ne and Telegraph Co's.; 1972, Miscellaneous Public Utility Co's.
61	1972, Gas Co's.; and Terminal Co's.; and Telegraph Co's.
62	1973, Miscellaneous Public Utility Co's.
63	1973, Gas Co's.; and Terminal Co's.
64	1973, Telegraph Co's.; 1974, Miscellaneous Public

<b>Reel</b>	<b>Description</b>
	Utility Co's.
65	1974, Gas Co's.; and Terminal Co's.
66	1974, Telegraph Co's.; 1975, Miscellaneous Public Utility Co's.
67	1975, Gas Co's.; and Terminal Co's.
68	1975, Telegraph Co's.; 1976, Gas Co's.; Public Utility Co's.
69	1976, Co's.; and Terminal Co's.
70	1976, Telegraph Co's.; 1977, Gas Co's.; Public Utility Co's.
71	1977, Co's.; and Terminal Co's.; and Telegraph Co's.
72	1978, Gas Co's.; Public Utility Co's.
73	1978, Co's.; and Terminal Co's.; and Telegraph Co's.
74	1979, Gas Co's.; Public Utility Co's.; Co's.
75	1979, Terminal Co's.; and Telegraph Co's.; 1980, Gas Co's.
76	1980, Public Utility Co's.; Co's.
77	1980, Terminal Co's.; hone and Telegraph Co's.
78	1981, Gas Co's.; Public Utility Co's.
79	1981, Public Utility Co's., Terminal Co's.
80	1981, Telegraph Co's.; 1982, Airline, Pipe Line and Water Co's.; Passenger and Freight Co's. and Car Co's.
81	1982, Car Co's.; States Tel. and Tel. Co.
82	1982, Telephone and Telegraph Co's.; road and Terminal Co's.
83	1982, Power and Light Co.
84	1983, Airline, Pipe Line and Water Co's.; Passenger and Freight Co's. and Car Co's.; Co's.
85	1983, States Tel. and Tel. Co.; Telephone and Telegraph Co's.
86	1983, Terminal Co's.; Power and Light Co., Book 1
87	1983, Utah Power and Light Co., Book 2; 1984, Airline, Pipe Line and Water Co's.; Passenger and Freight Co's. and Car Co's.
88	1984, Co's.; States Tel. and Tel. Co.
89	1984, Telephone and Telegraph Co's.; and Terminal Co's.
90	1984, Power and Light Co., Book 1; Power and Light Co., Book 2